

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>HARLAN</div> <div>CITY OF HARLAN, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16208300400000</div> <div>City Clerk</div> <div>711 Durant</div> <div>Harlan, IA 51537</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		2,543,937		2,543,937	2,452,471
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		2,543,937		2,543,937	2,452,471
Delinquent property taxes		0		0	
TIF revenues		645,507		645,507	651,518
Other city taxes		641,625	0	641,625	575,743
Licenses and permits		19,269	0	19,269	72,700
Use of money and property		85,299	66,465	151,764	126,940
Intergovernmental		1,102,076	0	1,102,076	1,146,975
Charges for fees and service		466,626	15,673,225	16,139,851	15,962,933
Special assessments		1,411	0	1,411	500
Miscellaneous		358,059	22,168	380,227	50,435
Other financing sources		3,098,180	491,676	3,589,856	1,942,009
Total revenues and other sources		8,961,989	16,253,534	25,215,523	22,982,224
Expenditures and Other Financing Uses					
Public safety		1,361,631	0	1,361,631	1,296,710
Public works		1,392,917	0	1,392,917	1,245,200
Health and social services		0	0	0	0
Culture and recreation		1,128,567	0	1,128,567	887,892
Community and economic development		320,195	0	320,195	133,602
General government		723,038	0	723,038	827,878
Debt service		3,152,985	0	3,152,985	604,740
Capital projects		1,084,326	0	1,084,326	651,000
Total governmental activities expenditures		9,163,659	0	9,163,659	5,647,022
Business type activities		0	15,068,983	15,068,983	16,420,275
Total ALL expenditures		9,163,659	15,068,983	24,232,642	22,067,297
Other financing uses, including transfers out		1,737,313	0	1,737,313	1,942,009
Total ALL expenditures/And other financing uses		10,900,972	15,068,983	25,969,955	24,009,306
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-1,938,983	1,184,551	-754,432	-1,027,082
Beginning fund balance July 1, 2014		3,633,520	17,993,272	21,626,792	21,626,792
Ending fund balance June 30, 2015		1,694,537	19,177,823	20,872,360	20,599,710
<div>Note - These balances do not include \$ 358,342 held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ 38,572 held in Private Purpose Trust funds and \$ 1,478 held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 5,440,000	Other long-term debt		\$ 0
Revenue debt		\$ 2,040,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 13,031,940
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Signature of Mayor or other City official (Name and Title)			Date signed		
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF HARLAN						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	1,423,513	627,946		492,478			2,543,937			2,543,937	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	1,423,513	627,946		492,478	0		2,543,937		T01	2,543,937	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	1,423,513	627,946		492,478	0	0	2,543,937			2,543,937	6				
7	TIF revenues			645,507				645,507		T01	645,507	7				
8	Other city taxes							0		T15	0	8				
9	Utility tax replacement excise taxes	68,325						68,325		T15	68,325	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax	45,676						45,676		T19	45,676	13				
14	Other local option taxes		527,624					527,624		T09	527,624	14				
15	TOTAL OTHER CITY TAXES	114,001	527,624	0	0	0	0	641,625	0		641,625	15				
16	Section B - LICENSES AND PERMITS	19,269						19,269		T29	19,269	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	3,808			6,496	48		10,352	66,465	U20	76,817	18				
19	Rents and royalties	74,947						74,947		U40	74,947	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	78,755	0	0	6,496	48	0	85,299	66,465		151,764	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants	61,741				179,428		241,169		B89	241,169	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	61,741	0	0	0	179,428	0	241,169	0		241,169	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF HARLAN						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		530,935					530,935		C46	530,935	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants							0		C89	0	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55	Library Grant	3,441						3,441			3,441	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	3,441	530,935	0	0	0	0	534,376	0		534,376	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	30,400						30,400			30,400	63				
64	Library service							0		D89	0	64				
65	Township contributions	72,708						72,708		D89	72,708	65				
66	Fire/EMT service							0		D89	0	66				
67	payment in lieu of taxes	223,423						223,423		D89	223,423	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	326,531	0	0	0	0	0	326,531	0		326,531	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	391,713	530,935	0	0	179,428	0	1,102,076	0		1,102,076	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	2,046,698	A91	2,046,698	73				
74	Sewer							0	900,483	A8Ø	900,483	74				
75	Electric							0	7,609,967	A92	7,609,967	75				
76	Gas							0	3,111,436	A93	3,111,436	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	135,352						135,352		A81	135,352	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF HARLAN						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0	2,004,641	A03	2,004,641	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care	3,671						3,671		A89	3,671	91				
92	Fire service charges	26,326						26,326		A89	26,326	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges	13,071						13,071		A44	13,071	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	136,093						136,093		A61	136,093	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	Airport Fuel Sales	152,113						152,113			152,113	103				
104	TOTAL CHARGES FOR SERVICE	466,626	0	0	0	0	0	466,626	15,673,225		16,139,851	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	1,411						1,411		U01	1,411	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	28,500				50,000		78,500		U99	78,500	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines	19,483						19,483		U30	19,483	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Miscellaneous	22,566				2,385		24,951	22,168		47,119	114				
115	reimbursements	235,125						235,125			235,125	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	305,674	0	0	0	52,385	0	358,059	22,168		380,227	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF HARLAN					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,800,962	1,686,505	645,507	498,974	231,861	0	5,863,809	15,761,858		21,625,667	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	4,000						4,000		NR	4,000	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	460,291			615,463	772,789		1,848,543		NR	1,848,543	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	968,665				21,491		990,156	101,478		1,091,634	127
128	Internal TIF loans and transfers in	47,218	62,844		35,988	109,431		255,481	390,198		645,679	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	1,480,174	62,844	0	651,451	903,711	0	3,098,180	491,676		3,589,856	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	4,281,136	1,749,349	645,507	1,150,425	1,135,572	0	8,961,989	16,253,534		25,215,523	132
133												133
134	Beginning fund balance July 1, 2014	300,450	228,441	0	2,815,152	289,477		3,633,520	17,993,272		21,626,792	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	4,581,586	1,977,790	645,507	3,965,577	1,425,049	0	12,595,509	34,246,806		46,842,315	136
137												137
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Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF HARLAN							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	798,782						798,782		E62	798,782	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	415,181						415,181		E24	415,181	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	37,668						37,668		E32	37,668	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	110,000						110,000		E89	110,000	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,361,631	0	0	0	0	0	1,361,631			1,361,631	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF HARLAN		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	246,586	635,779					882,365		E44	882,365	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	247,217						247,217		E01	247,217	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	66,525						66,525		E81	66,525	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	196,810						196,810		E89	196,810	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	757,138	635,779	0	0	0	0	1,392,917			1,392,917	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF HARLAN							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
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108												108
109												109
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF HARLAN		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	352,169						352,169		E52	352,169	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	699						699		E61	699	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	102,911						102,911		E61	102,911	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	174,999						174,999		E61	174,999	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	3,500						3,500		E03	3,500	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	100,399						100,399		E61	100,399	135
136	Other culture and recreation	393,890						393,890		E61	393,890	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	1,128,567	0	0	0	0	0	1,128,567			1,128,567	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation		77,541					77,541		E89	77,541	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	230,922						230,922		E89	230,922	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation			11,732				11,732		E50	11,732	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	230,922	77,541	11,732	0	0	0	320,195			320,195	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF HARLAN						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	329,782						329,782		E29	329,782	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	340,176						340,176		E23	340,176	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction		53,080					53,080		F31	53,080	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	669,958	53,080	0	0	0	0	723,038			723,038	176
177	Section G — DEBT SERVICE				3,152,985			3,152,985			3,152,985	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	3,152,985	0	0	3,152,985			3,152,985	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Other Projects					387,469		387,469			387,469	184
185	Street Overlay					383,418		383,418			383,418	185
186	Pioneer Park					313,439		313,439			313,439	186
187	Subtotal Regular Capital Projects	0	0	0	0	1,084,326	0	1,084,326			1,084,326	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	1,084,326	0	1,084,326			1,084,326	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	4,148,216	766,400	11,732	3,152,985	1,084,326	0	9,163,659			9,163,659	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF HARLAN					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,473,573	E91	1,473,573	198
199	Purchase of land and equipment							237,653	G91		237,653	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							1,036,955	E80		1,036,955	201
202	Purchase of land and equipment									G80	0	202
203	Construction							104,875	F80		104,875	203
204	Electric — Current operation							5,201,583	E92		5,201,583	204
205	Purchase of land and equipment							546,196	G92		546,196	205
206	Construction									F92	0	206
207	Gas Utility — Current operation							2,703,064	E93		2,703,064	207
208	Purchase of land and equipment							108,957	G93		108,957	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF HARLAN						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237				
238	Other business type — Current operation								1,781,153	E89	1,781,153	238				
239	Purchase of land and equipment								369,517	G89	369,517	239				
240	Construction									F89	0	240				
241												241				
242	Enterprise Debt Service								1,505,457		1,505,457	242				
243	Enterprise Capital Projects										0	243				
244	Enterprise TIF Capital Projects										0	244				
245	Internal service funds — Specify											245				
246											0	246				
247											0	247				
248											0	248				
249											0	249				
250											0	250				
251	TOTAL BUSINESS TYPE ACTIVITIES								15,068,983		15,068,983	251				
252												252				
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	4,148,216	766,400	11,732	3,152,985	1,084,326	0	9,163,659	15,068,983		24,232,642	253				
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254				
255	Regular transfers out		965,628		101,478	24,528		1,091,634			1,091,634	255				
256	Internal TIF loans/repayments and transfers out			645,679				645,679			645,679	256				
257								0			0	257				
258	TOTAL OTHER FINANCING USES	0	965,628	645,679	101,478	24,528	0	1,737,313	0		1,737,313	258				
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	4,148,216	1,732,028	657,411	3,254,463	1,108,854	0	10,900,972	15,068,983		25,969,955	259				
260												260				
261	Ending fund balance June 30, 2015:											261				
262	Governmental:											262				
263	Nonspendable							0			0	263				
264	Restricted		260,459		711,114			971,573			971,573	264				
265	Committed							0			0	265				
266	Assigned					371,045		371,045			371,045	266				
267	Unassigned	433,370	-14,697	-11,904		-54,850		351,919			351,919	267				
268	Total Governmental	433,370	245,762	-11,904	711,114	316,195	0	1,694,537			1,694,537	268				
269	Proprietary								19,177,823		19,177,823	269				
270	Total ending fund balance June 30, 2015	433,370	245,762	-11,904	711,114	316,195	0	1,694,537	19,177,823		20,872,360	270				
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	4,581,586	1,977,790	645,507	3,965,577	1,425,049	0	12,595,509	34,246,806		46,842,315	271				
272												272				

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF HARLAN

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$ 110,000

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 1,810,865

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U 2,180,000	29U	39U 140,000	49U	49U	49U 2,040,000	49U	189 45,978
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
9. GO 2007	19U 2,845,000	29U	39U 2,845,000	49U	49U	49U	49U	189 121,192
GO 2011	19U 850,000	29U	39U 60,000	49U 790,000	49U	49U	49U	189 26,135
2013 crossover	19U	29U	39U	49U	49U	49U	49U	189
11. refunding	19U 2,815,000	29U	39U	49U 2,815,000	49U	49U	49U	189 44,343
2014 GO	19U	29U 1,835,000	39U	49U 1,835,000	49U	49U	49U	189 27,513
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	8,690,000	1,835,000	3,045,000	5,440,000	0	2,040,000	0	265,161

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2014	61V \$
Outstanding as of JUNE 30, 2015	64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	260,638,795	x .05 = \$	13,031,940

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 711,114	\$ 266,817		20,292,821	21,270,752

REMARKS

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Continued on next page

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